

HB 2269 -- Redline

Substitute to Bill -- Concerning tax relief for adaptive automotive equipment for veterans and service members with disabilities.

Deletions ~~struck~~ · Insertions underlined

~~H-4587.1SECONDH-3044.1HOUSE~~ SUBSTITUTE HOUSE BILL 2269State of Washington65th Legislature2018 Regular SessionBy ~~House Finance (originally sponsored by~~ Representatives Kilduff, Muri, Kraft, Stanford, Eslick, McBride, Sawyer, Orcutt, Haler, Senn, Reeves, Young, Ryu, and ~~Doglio)~~READDoglioPrefiled FIRST12/08/17. TIME 02/06/18.AN ACT Relating to tax relief for adaptive automotive equipment for veterans and service members with disabilities;

~~amendingRead RCWfirst 82.08.875time and01/08/18. 82.12.875;~~

Referred to Committee on Community Development, Housing & Tribal Affairs.AN ACT Relating to tax relief for adaptive automotive equipment for veterans and service members with disabilities;

amending RCW 82.08.875;

and providing an expiration ~~dates.~~date.BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:NEW SECTION. Sec. 1. (1) The legislature finds that it is important to recognize the service of active duty military and veterans and to acknowledge the continued sacrifice of those veterans who have been catastrophically injured.

and(d) This added financial burden has the unintended effect of causing some veterans to acquire their adaptive equipment in neighboring states that do not impose a sales tax, thereby negatively impacting Washington businesses providing mobility enhancing equipment and services to Washington veterans.(2) It is the legislature's intent to provide specific financial relief for severely injured veterans and to ameliorate a negative consequence of Washington's tax structure by providing a sales and use tax exemption for adaptive equipment required to customize vehicles for disabled veterans.NEW SECTION. Sec. 2. (1) This section is the tax preference performance statement for the tax ~~preferences~~preference contained in this act.

This performance statement is only intended to be used for subsequent evaluation of the tax ~~preferences.~~preference.

It is not intended to create a private right of action by any party or be used to determine eligibility for preferential tax treatment.(2) The legislature categorizes the tax ~~preferences~~preference ~~in this act as ones intended to provide tax relief for certain businesses or individuals, as indicated in RCW 82.32.808(2)(e).~~(3) ~~To measure the effectiveness of this act in achieving the specific public policy objective described in section 13, of chapter this act, the joint legislative audit and review committee must, at minimum, review the following:(a) The dollar amount of qualifying add-on automotive adaptive equipment purchases, as reported to the department of revenue;~~

~~and(b). The Laws number of approved2018 applications(section for3 add-onof automotivethis adaptiveact), equipment, as reportedone byintended to the Unitedprovide States tax departmentrelief offor veteranscertain affairs.(4)businesses Inor additionindividuals, toas theindicated datain sourcesRCW described82.32.808(2)(e).(3) underTo thismeasure section, the jointeffectiveness legislativeof auditthis andact reviewin committeeachieving maythe usespecific anypublic otherpolicy dataobjective itdescribed deems necessary in performingsection the1 evaluationof under this section.(5)act, The the joint legislative audit and review committee mustmust, reviewat theminimum, taxevaluate preferencesthe providedfollowing:(a) in this act as part of its normal review process of tax preferences.~~Sec. 3. RCW 82.08.875 and 2013 c 211 s 2 are each amended to read as follows:(1) The tax~~number~~ imposed by RCW 82.08.020 does not apply to sales to eligible purchasers of prescribedqualifying add-on automotive adaptive ~~equipment, equipment includingpurchases, chargesas incurredreported for to laborthe anddepartment servicesof renderedrevenue inthrough respect to the installationexemption andprocess repairingon ofan suchannual equipment-basis;~~

and(b) The number of approved applications for add-on automotive adaptive equipment, as reported by the United States department of veterans affairs.(4) In addition to the data sources described under this section, the joint legislative audit and review committee may use any other data it deems necessary in performing the evaluation under this section.(5) The joint legislative audit and review committee must review the tax preference provided in this act as part of its normal review process of tax preferences.Sec. 3. RCW 82.08.875 and 2013 c 211 s 2 are each amended to read as follows:(1) The tax imposed by RCW 82.08.020 does not apply to sales to eligible purchasers of prescribed add-on automotive adaptive equipment, including charges incurred for labor and services rendered in respect to the installation and repairing of such equipment.

101, as amended, as of ~~((August))~~August January 1, ((2013)) 2018.(c) "Prescribed add-on automotive adaptive equipment" means add-on automotive adaptive equipment prescribed by a physician.(4) This section expires July 1, ((2018)) ~~2028.~~Sec. 4. ~~RCW2028. --- 82.12.875END and--- 2013 c 211 s 3 are each amended to read as follows:(1) The tax imposed by RCW 82.12.020 does not apply to the use of prescribed add-on automotive adaptive equipment or to labor and services rendered in respect to the installation~~

~~and repairing of such equipment.~~

~~The exemption under this section only applies if the sale of the prescribed add-on automotive adaptive equipment or labor and services was exempt from sales tax under RCW 82.08.875 or would have been exempt from sales tax under RCW 82.08.875 if the equipment or labor and services had been purchased in this state.(2) For purposes of this section, "prescribed add-on automotive adaptive equipment" has the same meaning as provided in RCW 82.08.875.(3) This section expires July 1, ((2018)) 2028.--- END ---~~

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